

EXHIBIT B

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September 9, 2005

By Fax [617.523.1231] and Regular Mail

Steven J. Comen, Esquire
GOODWIN PROCTER, LLP
Exchange Place
Boston, MA 02109

Re: Babcock Borsig Power GmbH v. Babcock Power, Inc. and
Babcock Power, Inc. v. Babcock Borsig, AG
U.S. District Court Civil Action No.: 04-10825 (RWZ)

Dear Steve:

I am in receipt of your letter of September 7, 2005, responding to our letter of August 29th. As a preliminary matter, it is disappointing that your tone of attack which heretofore has been directed to the client has now been expanded to counsel. We will not respond in kind.

As to the pending Motion to Compel, your proposed "resolution" is not reasonable. Babcock Borsig Power GmbH ("BBP") has been waiting for three months now for a Rule 34 pleading and documents responsive to its First Request for Production of Documents. None has been forthcoming, even though you apparently now have the documents available for production. There is no reason or basis to make a "deal" here; we intend on timely serving BBP's responses and objections to BPI's Request for Production of Documents. In the meantime, please either produce your responses (and documents which have been promised) or respond to the Motion to Compel.

As to the depositions, we have tried from many months to solicit specific dates for various depositions, all rebuffed with promises of dates when the witnesses "may be available". That approach no longer is acceptable. We have duly noticed depositions, and it is the obligation of your client and the persons noticed either to appear for their depositions, or for you to seek and gain a Protective Order. Absent the latter, we intend to proceed forward with depositions of the Rule 30(b)(6) witness and the employees of BPI, as scheduled. In the meantime, if you are interested in promptly working out an agreed-to schedule with specific dates for depositions in the very near term, then we are open to that dialogue. Two other points on depositions. First, as we have made clear in prior communications, we intend to proceed forward first with the Rule 30(b)(6) Deposition first and, therefore, we do not wish to take Mr. Hevroney's deposition on September 19th. Second, we expect that you will make available witnesses noticed months ago

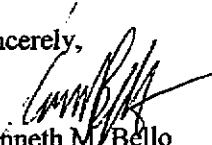
Steven J. Comen, Esquire
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prior to the individual deposition of Dr. Kraenzlin, who had no plans to be here on September 19th (or the 20th).

Lastly, as to the depositions to be taken in Germany, we are seeking the voluntary appearance of the witnesses, which we expect to be forthcoming, thus obviating any need to resort to the Hague Convention.

As always, if you want to discuss any of these matters, you can reach me at the above-referenced number.

Sincerely,



Kenneth M. Bello

cc: John F. Welsh, Esquire
Dr. George-Peter_Kraenzlin